

中华人民共和国江西省审计厅

Jiangxi Provincial Audit Office of the People's Republic of China

审计报告

Audit Report

赣审外报〔2023〕11号

GAN AUDIT REPORT〔2023〕No.11

项目名称:世界银行贷款江西鄱阳湖流域重点城镇污染综合治理与生态安全改善项目

Project Name: Jiangxi Poyang Lake Basin Town Water Environment Management Project Financed by the World Bank

贷款号: 8704-CN

Loan No.: 8704-CN

项目执行单位: 江西省政府投资项目评审中心

Project Entity: Jiangxi Government-Invested Project Evaluation Center

会计期间: 2022年1月-2023年4月

Accounting Period: January, 2022-April, 2023

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一、审计师意见

审计师意见

江西省政府投资项目评审中心：

我们审计了世界银行贷款江西鄱阳湖流域重点城镇污染综合治理与生态安全改善项目 2023 年 4 月 30 日的资金平衡表，以及截至该日同期间的项目进度表、贷款协定执行情况表和专用账户报表等特定目的财务报表及财务报表附注（第 5 页至第 20 页）。

（一）项目执行单位及江西省财政厅对财务报表的责任

编制上述财务报表中的资金平衡表、项目进度表、贷款协定执行情况表及财务报表附注是你中心的责任，编制专用账户报表是江西省财政厅的责任，这种责任包括：

（1）按照中国的会计准则、会计制度和本项目贷款协定的要求编制项目财务报表，并使其实现公允反映。

（2）设计、执行和维护必要的内部控制，以使项目财务报表不存在由于舞弊或错误而导致的重大错报。

（二）审计责任

我们的责任是在执行审计工作的基础上对财务报表发表审计意见。我们按照中国国家审计准则和国际审计准则的规定执行了审计工作，上述准则要求我们遵守审计职业要求，计划和执行审计工作以对项目财务报表是否不存在重大错报获取合理保证。

为获取有关财务报表金额和披露信息的有关证据，我们实施了必要的审计程序。我们运用职业判断选择审计程序，这些程序包括对由于舞弊或错误导致的财务报表重大错报风险的评估。在进行风险评估时，为了设计恰当的审计程序，我们考虑了与财务报表相关的内部控制，但目的并非对内部控制的有效性发表意见。审计工作还包括评价所选用会计政策的恰当性和作出会计估计的合理性，以及评价财务报表的总体列报。

我们相信，我们获取的审计证据是适当的、充分的，为发表审计意见提供了基础。

(三) 审计意见

我们认为，第一段所列财务报表在所有重大方面按照中国的会计准则、会计制度和本项目贷款协定的要求编制，公允反映了世界银行贷款江西鄱阳湖流域重点城镇污染综合治理与生态安全改善项目 2023 年 4 月 30 日的财务状况，以及截至该日同期间的财务收支、项目执行和专用账户收支情况。

(四) 其他事项

我们还审查了本期内报送给世界银行的第 014 号-023 号提款申请书及所附资料。我们认为，这些资料均符合贷款协议的要求，可以作为申请提款的依据。

本审计师意见之后，共同构成审计报告的还有两项内容：财务报表及财务报表附注、审计发现的问题及建议。

中华人民共和国江西省审计厅
2023 年 10 月 17 日



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I. Auditor's Opinion

Auditor's Opinion

To Jiangxi Government-Invested Project Evaluation Center

We have audited the special purpose financial statements (from page 5 to page 20) of Jiangxi Poyang Lake Basin Town Water Environment Management Project Financed by the World Bank, which comprise the Balance Sheet as of April 30, 2023, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement and the Special Account Statement for the year then ended, and Notes to the Financial Statements.

Project Entity and Jiangxi Provincial Finance Department's Responsibility for the Financial Statements

The preparation of the Balance Sheet, the Summary of Sources and Uses of Funds by Project Component, the Statement of Implementation of Loan Agreement and Notes to the Financial Statements is the responsibility of your entity, while the preparation of the Special Account Statement is the responsibility of Jiangxi Provincial Finance Department, which includes:

- i. Preparing and fair presenting the accompanying financial statements in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement;
- ii. Designing, implementing and maintaining necessary internal control to ensure that the financial statements are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Government Auditing Standards of the People's Republic of China and International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant

to the entities' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is appropriate and sufficient to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements identified in the first paragraph present fairly, in all material respects, financial position of Jiangxi Poyang Lake Basin Town Water Environment Management Project Financed by the World Bank as of April 30, 2023, its financial receipts and disbursements, the project implementation and the receipts and disbursements of special account for the year then ended in accordance with Chinese accounting standards and system, and the requirements of the project loan agreement.

Other Matter

We also examined the withdrawal application from No.014 to No.023 and the attached documents submitted to the World Bank during the period. In our opinion, these information are in line with the requirements of the loan agreement and can be used as the basis for applying for withdrawal.

The audit report consists of the Auditor's Opinion and two more parts hereinafter: Financial Statements and Notes to the Financial Statements, Audit Findings and Recommendations.

Jiangxi Provincial Audit Office of the People's Republic of China
October 17, 2023

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The English translation is for the convenience of report users; Please take the Chinese audit report as the only official version.

二、财务报表及财务报表附注

II. Financial Statements and Notes to the Financial Statements

(一) 资金平衡表

i. Balance Sheet

资金平衡表 BALANCE SHEET

2023年4月30日
(As of April 30, 2023)

项目名称：世界银行贷款江西鄱阳湖流域重点城镇污染综合治理与生态安全改善项目

Project Name: Jiangxi Poyang Lake Basin Town Water Environment Management Project Financed by the World Bank

编报单位：江西省政府投资项目评审中心

货币单位：人民币元

Entity Name: Jiangxi Government-Invested Project Evaluation Center

Currency Unit: RMB Yuan

资金占用 Application of fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance	资金来源 Sources of Fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance
一、项目支出合计 Total Project Expenditures	1	537,324,738.25	1,073,417,849.00	一、项目拨款合计 Total Project Appropriation Funds	28	121,380,468.36	123,010,355.34
1.交付使用资产 Fixed Assets Transferred	2			二、项目资本与项目资本公积 Project Capital and Capital Surplus	29		
2.待核销项目支出 Construction expenditures to be disposed	3			其中：捐赠款 Including: Grants	30		
3.转出投资 Investments Transferred-out	4			三、项目借款合计 Total Project Loan	31	430,757,779.98	940,951,992.41
4.在建工程 Construction in progress	5	537,324,738.25	1,073,417,849.00	1.项目投资借款 Total Project Investment Loan	32	430,757,779.98	940,951,992.41
二、应收生产单位投资借款 Investment Loan Receivable	6			(1) 国外借款 Foreign Loan	33	430,757,779.98	940,951,992.41
其中：应收生产单位世行贷款 Including: World Bank Investment Loan Receivable	7			其中：国际开发协会 Including: IDA	34		
三、拨付所属投资借款 Appropriation of Investment Loan	8			国际复兴开发银行 IBRD	35	430,757,779.98	940,951,992.41
其中：拨付世行贷款 Including: Appropriation of World Bank Investment Loan	9			技术合作信贷 Technical Cooperation	36		
四、器材 Equipment	10			联合融资 Co-Financing	37		
其中：待处理器材损失 Including: Equipment Losses in Suspense	11			(2) 国内借款 Domestic Loan	38		

资金占用 Application of fund	行次 Line No.	期初数 Beginning Balance	期末数 Ending Balance	资金来源 Sources of Fund	行次 Line No	期初数 Beginning Balance	期末数 Ending Balance
五、货币资金合计 Total Cash and Bank	12	93,156,301.02	51,722,853.93	2. 其他借款 Other loan	39		
1. 银行存款 Cash in Bank	13	93,156,301.02	51,722,853.93	四、上级拨入投资借款 Appropriation of Investment Loan	40		
其中：专用帐户存款 Including : Special Account	14	51,828,554.00	61,471.27	其中：拨入世行贷款 Including: World Bank Loan	41		
2. 现金 Cash on Hand	15			五、企业债券资金 Bond Fund	42		
六、预付及应收款合计 Total Prepaid and Receivable	16	22,055,550.69	13,659,423.94	六、待冲项目支出 Construction Expenditures to be offset	43		
其中：应收世行贷款利息 Including: World Bank Loan Interest Receivable	17			七、应付款合计 Total Payable	44	100,305,822.74	74,683,260.74
应收世行贷款承诺费 World Bank Loan Commitment Fee Receivable	18			其中：应付世行贷款利息 Including: World Bank Loan Interest Payable	45	628,140.00	689,611.27
应收世行贷款资金占用费 World Bank Loan Service-Fee Receivable	19			应付世行贷款承诺费 World Bank Loan Commitment Fee Payable	46		
七、有价证券 Marketable Securities	20			应付世行贷款资金占用费 World Bank Loan Service Fee Payable	47		
八、固定资产合计 Total Fixed Assets	21			八、未交款合计 Other payable	48		
固定资产原价 Fixed Assets, Cost	22			九、上级拨入资金 Appropriation of Fund	49		
减：累计折旧 Less: Accumulated Depreciation	23			十、留成收入 Retained Earnings	50	92,518.88	154,518.38
固定资产净值 Fixed Assets, Net	24				51		
固定资产清理 Fixed Assets Pending Disposal	25				52		
待处理固定资产损失 Fixed Assets Losses in Suspense	26				53		
资金占用合计 Total Application of Fund	27	652,536,589.96	1,138,800,126.87	资金来源合计 Total Sources of Fund	54	652,536,589.96	1,138,800,126.87

(二) 项目进度表

ii. Summary of Sources and Uses of Funds by Project Component

项目进度表(一) SUMMARY OF SOURCES AND USES OF FUNDS BY PROJECT COMPONENT I

本期截至 2023 年 4 月 30 日

(For the period ended April 30, 2023)

项目名称: 世界银行贷款江西鄱阳湖流域重点城镇污染综合治理与生态安全改善项目

Project Name: Jiangxi Poyang Lake Basin Town Water Environment Management Project Financed by the World Bank

编报单位: 江西省政府投资项目评审中心

Entity Name: Jiangxi Government-Invested Project Evaluation Center

货币单位: 人民币元

Currency Unit: RMB Yuan

项目内容 Project Component	本期 Current Period			累计 Cumulative		
	本年计划额	本期发生额	本期完成比	项目总计划额	累计完成额	累计完成比
资金来源合计 Total Sources of Fund		511,824,099.41		1,289,897,000.00	1,063,962,347.75	82.48%
一.世行贷款 World Bank Loan	559,242,220.00	510,194,212.43	91.23%	990,000,000.00	940,951,992.41	95.05%
二.配套资金 Counterpart Fund		1,629,886.98		299,897,000.00	123,010,355.34	41.02%
1.省级配套 Province Counterpart Fund		1,977,610.00		6,160,000.00	10,465,613.83	169.90%
2.县财政配套 County Counterpart Fund		-347,723.02		293,737,000.00	112,544,741.51	38.31%
3.建设单位自筹 Self-raising by the Construction Unit						
资金运用合计 Total Application of Funds	740,463,734.01	536,093,110.75	72.40%	1,289,897,000.00	1,073,417,849.00	83.22%
1. 加强鄱阳湖流域管理 Institutional Strengthening for Water Management	90,660,723.76	118,667,931.06	130.89%	174,148,300.00	200,893,189.37	115.36%
2. 修复河湖水环境以及提高生活污水管理系统 Lake and River Restoration and Improvement of Wastewater Management	379,737,214.51	252,415,395.96	66.47%	740,180,900.00	613,124,650.89	82.83%
3. 固体垃圾收集转运系统 Improvements in Solid Waste Management	74,774,600.00	76,792,254.41	102.70%	108,245,600.00	108,472,254.41	100.21%
4. 项目实施支持 Project Implementation Support	79,745,559.74	25,337,593.15	31.77%	133,415,900.00	81,795,810.42	61.31%
5. 建设期贷款利息 Interest of Loan During Construction Period	44,751,161.00	18,726,071.55	41.84%	54,970,000.00	25,200,907.63	45.84%
6. 先征费 Front-end Fee	24,775.00			2,475,100.00	2,450,325.00	99.00%
7. 承诺费 Commitment Charges		1,212,163.24		5,691,500.00	10,647,613.77	187.08%
8. 基本预备费 Basic reserve	70,769,700.00			70,769,700.00		
9. 汇兑损益 Exchange gain or loss		42,941,701.38			30,833,097.51	

差异 Difference		-24,269,011.34			-9,455,501.25	
1. 应收账款变化 Change in Receivable		-8,396,126.75			13,659,423.94	
2. 应付账款变化 Change in Payable		25,622,562.00			-74,683,260.74	
3. 货币资金变化 Change in Cash and Bank		-41,433,447.09			51,722,853.93	
4. 其它 Other		-61,999.50			-154,518.38	

项目进度表(二)

SUMMARY OF SOURCES AND USES OF FUNDS BY PROJECT COMPONENT II

本期截至 2023 年 4 月 30 日
(For the period ended April 30, 2023)

项目名称: 世界银行贷款江西鄱阳湖流域重点城镇污染综合治理与生态安全改善项目

Project Name: Jiangxi Poyang Lake Basin Town Water Environment Management Project Financed by the World Bank

编报单位: 江西省政府投资项目评审中心

Entity Name: Jiangxi Government-Invested Project Evaluation Center

货币单位: 人民币元

Currency Unit: RMB Yuan

项目工程内容 Project Component	项目支出 Project Expenditure							
	累 计 Grand Total	已 交 付 资 产 Asset Transferred				在建工程 Work in Progress	待核销项目支出 Construction Expenditures	转出投资 Investments Transferred-out
		固定资产 Fixed Asset	流动资产 Current Asset	无形资产 Intangible Asset	递延资产 Deferred Asset			
1. 加强鄱阳湖流域管理 Institutional Strengthening for Water Management	200,893,189.37					200,893,189.37		
2. 修复河湖水环境以及提高生活污水管理系统 Lake and River Restoration and Improvement of Wastewater Management	613,124,650.89					613,124,650.89		
3. 固体垃圾收集转运系统 Improvements in Solid Waste Management	108,472,254.41					108,472,254.41		
4. 项目实施支持 Project Implementation Support	81,795,810.42					81,795,810.42		
5. 建设期贷款利息 Interest of Loan During Construction Period	25,200,907.63					25,200,907.63		
6. 先征费 Front-end Fee	2,450,325.00					2,450,325.00		
7. 承诺费 Commitment Charges	10,647,613.77					10,647,613.77		
8. 汇兑损益 Exchange gain or loss	30,833,097.51					30,833,097.51		
合计 Total	1,073,417,849.00					1,073,417,849.00		

(三) 贷款协定执行情况表

iii. Statement of Implementation of Loan Agreement

贷款协定执行情况表

STATEMENT OF IMPLEMENTATION OF LOAN AGREEMENT

本期截至 2023 年 4 月 30 日

(For the period ended April 30, 2023)

项目名称: 世界银行贷款江西鄱阳湖流域重点城镇污染综合治理与生态安全改善项目

Project Name: Jiangxi Poyang Lake Basin Town Water Environment Management Project Financed by the World Bank

编报单位: 江西省政府投资项目评审中心

Entity Name: Jiangxi Government-Invested Project Evaluation Center

货币单位: 人民币元/美元

Currency Unit: RMB Yuan/USD

类 别 Category	核定贷款金额 Loan Amount	本年度提款数 (Current-period Withdrawals)		累计提款数 (Cumulative Withdrawals)	
	美元(USD)	美元(USD)	折合人民币(RMB)	美元(USD)	折合人民币(RMB)
1.项目货物、土建工程、非咨询服务、基于产出的支付、新增运行成本、培训、研讨班和咨询服务 Goods, works, non-consulting services, output-based payments, Incremental Operating Costs, Training and Workshops and consultants services for the project	149,625,000.00	69,431,847.67	480,746,113.27	120,522,168.17	834,495,492.41
2.先征费 Front end fee	375,000.00			375,000.00	2,596,500.00
3.专用账户 Special Account				15,000,000.00	103,860,000.00
总计 Total	150,000,000.00	69,431,847.67	480,746,113.27	135,897,168.17	940,951,992.41

(四) 专用账户报表

iv. Designated Account Statement

专用账户报表

SPECIAL ACCOUNT STATEMENT

本期截至 2023 年 4 月 30 日

(For the period ended April 30, 2023)

项目名称:世界银行贷款江西鄱阳湖流域重点城镇污染综合治理
与生态安全改善项目

Project name: Jiangxi Poyang Lake Basin Town Water
Environment Management Project Financed by the World Bank

开户银行名称: 农业银行南昌金财支行

Depository Bank.: ABC, Nanchang Jincai Branch

帐号: 14983214040000059

Account No. : 14983214040000059

世界银行贷款号: 8704-CN

货币种类: 美元

World Bank Loan:8704-CN

Currency: USD

编报单位: 江西省财政厅

Prepared by: Jiangxi Provincial Finance Department

A 部分: 本期专用账户收支情况 Part A: Account Activity for the Period	金额 Amount
期初余额 Beginning Balance	8,129,076.65
增加 Add:	
本期世界银行回补总额 Total amount deposited by World Bank	69,431,847.67
本期利息收入总额(存入专用账户部分) Total Interest earned this period if deposited in Special Account	2,401.47
本期不合格支出归还总额 Total amount refunded to cover ineligible expenditures	
减少 Deduct	
本期支付总额 Total amount withdrawn	77,554,282.79
本期未包括在支付额中的服务费支出 Total service charges if not included in above amount withdrawn	165.00
期末余额 Ending balance	8,878.00

B 部分：专用账户调节 Part B: Account Reconciliation	
1.世界银行首次存款总额 Amount advanced by World Bank	15,000,000.00
减少 Deduct	
2.世界银行回收总额 Total amount recovered by World Bank	0.00
3.本期期末专用账户首次存款净额 Outstanding amount advanced to the Special Account at month/day/year	15,000,000.00
4. 专用账户期末余额 Ending balance of Special Account at month/day/year	8,878.00
增加 add:	
5.截止本期期末已申请报账但尚未回补金额 Amount claimed but not yet credited at month/day/year	
申请书号 金额 Application no. Amount	
6. 截止本期期末已支付但尚未申请报账金额 Amount withdrawn but not yet claimed	
7. 服务费累计支出（如未含在 5 和 6 栏中） Cumulative service charges (if not included in item 5. Or 6)	345.00
减少 Deduct:	
8. 利息收入（存入专用帐户部分） Interest earned (if included in Special Account)	9,223.00
9. 本期期末专用账户首次存款净额 Total advance to Special Accounted for at month/day/year	0.00

（五）财务报表附注

财务报表附注

1. 项目情况

世界银行贷款江西鄱阳湖流域重点城镇污染综合治理与生态安全改善项目贷款号为 8704-CN，旨在为减少流入重点水域的污染物，提高江西省鄱阳湖流域重点项目县水质管理能力的项目建设目标。该项目的协议、贷款协定于 2017 年 6 月 6 日签订，2017 年 10 月 13 日项目正式生效，贷款关闭日为 2022 年 12 月 31 日。

经过 2020 年项目中期调整，项目计划总投资由 145147.73 万元人民币调整为 128989.70 万元，其中世界银行贷款 15000 万美元，折合人民币 99000 万元。

1.1 项目区分布

九江、上饶、宜春、吉安和萍乡 5 个设区市的 7 个县，即：九江市的都昌县、上饶市的鄱阳县和余干县、宜春市的靖安县和奉新县、吉安市的吉水县、萍乡市的上栗县。

1.2 中调后的项目投资安排

项目计划总投资 128989.70 万元人民币，其中世界银行贷款 15000 万美元（折合人民币 99000 万元），占计划总投资的 76.75%，国内配套资金 29989.7 万元（约合 4543.89 万美元），占计划总投资的 23.25%。

1.3 项目建设内容

江西鄱阳湖流域重点城镇污染综合治理与生态安全改善项目由 12 个工程项目和项目实施支持子项目组成。

项目建设内容

序号	子项目	主要内容
1	子项目 A 加强鄱阳湖流	建立鄱阳湖流域湖泊管理平台

	域管理	(LMP);7县建立水环境监测系统;提高可持续水环境管理;鄱阳湖水环境脆弱性课题研究。
2	子项目 B 修复河湖水环境以及提高生活污水管理系统	1 县修复河湖水环境;在 6 个县提高生活污水管理系统建设
3	子项目 C 固体垃圾收集转运系统	在 4 个县建立固体垃圾收集转运系统。
4	子项目 D 项目实施支持	支持项目实施机构全面提高项目协调、管理和检查能力。

2.财务报表编制范围

本财务报表的编制范围为 7 个项目县及省本级。财务报表由 7 个项目县办公室进行编制，最后由江西省政府投资项目评审中心汇总编报。

3. 主要会计政策

3.1 本项目财务报表按照财政部《世界银行贷款项目会计核算办法》(财际字〔2000〕13号)的要求编制。

3.2 会计核算年度采用公历年制,本期还包含了 2023 年的 4 个月报账期,即公历 2022 年 1 月 1 日至 2023 年 4 月 30 日。

3.3 本项目会计核算以“权责发生制”作为记账原则,采用借贷复式记账法记账,以人民币为记账本位币。

4. 报表科目说明

4.1 项目支出

本期项目支出人民币 536,093,110.75 元,累计支出人民币 1,073,417,849.00 元。

4.2 货币资金

2023 年 4 月 30 日货币资金余额为人民币 51,722,853.93 元,其中专用账户存款折合人民币 61,471.27 元。

4.3 预付及应收款

2023年4月30日余额为人民币13,659,423.94元。

4.4 项目拨款

2023年4月30日余额为人民币123,010,355.34元，主要是省、县各级到位的配套资金。

4.5 项目借款

2023年4月30日余额为人民币940,951,992.41元，其中：国际复兴开发银行贷款额为135,897,168.17美元，折合人民币940,951,992.41元。

截至2023年4月30日，累计提取世界银行贷款资金135,897,168.17美元，占贷款总额的90.60%。其中：土建工程、货物、咨询服务和培训类累计提款135,522,168.2美元，占该类计划的90.57%；先征费本金化375,000.00美元，占该类计划的100%。

4.6 应付款合计

2023年4月30日余额为人民币74,683,260.74元，主要是尚未支付的工程款、世行贷款息费。

4.7 留成收入

2023年4月30日余额为人民币154,518.38元，主要是银行存款利息。

5. 专用账户使用情况

本项目贷款专用账户设在农业银行南昌金财支行，账号为14983214040000059，币种为美元。专用账户首次存款15,000,000.00美元。2022年期初余额为8,129,076.65美元，本期回补69,431,847.67美元，利息收入为2,401.47美元，本年度支付77,554,282.79美元，期末余额8878美元。

6. 汇率采用情况

按照中国人民银行 2023 年 4 月 28 日汇率，即 1 美元 = 人民币 6.924 元。

7.其它需要说明的事项

7.1 项目资金平衡表中国际复兴开发银行贷款期末数与期初数之差、项目进度表中相应本期发生额与贷款协定执行情况表人民币本期提款数不一致是由于历年汇兑损益造成的。

v. Notes to the Financial Statements

Notes to the Financial Statements

1. Project Overview

Jiangxi Poyang Lake Basin Town Water Environment Management Project Financed by the World Bank (8704-CN) aims to reduce the pollutant discharge into selected waterways and improve the management of water quality in selected counties in the Poyang Lake basin in Jiangxi Province. The Project Agreement and the Loan Agreement were signed on June 6, 2017, became effective on October 13, 2017, and is expected to be closed on December 31, 2022.

After the mid-term adjustment of the project in 2020, the total planned investment of the project has been adjusted from RMB 1,451.4773 million yuan to RMB 1,289.897 million yuan, among which the World Bank loan is USD 150 million, equivalent to RMB 990 million yuan.

1.1 Covering areas of the project

The project involves 7 counties (districts) in 5 cities, i.e. Duchang County in Jiujiang City, poyang County and Yugan County in Shangrao City, Jing'an County and Fengxin County in Yichun City, Jishui County in Ji'an City, and Shangli County in Pingxiang City.

1.2 Project Investment after the mid-term adjustment

The total planned investment of the project is RMB 1,289.897 million yuan, among which the World Bank loan is USD 150 million (equivalent to RMB 990 million yuan), accounting for 76.75% of the total plan, and the domestic counterpart funds are RMB 299.897 million yuan (equivalent to USD 45.4389 million), accounting for 23.25% of the total plan.

1.3 Project Activities

Jiangxi Poyang Lake Basin Town Water Environment Management Project is comprised of 12 engineering projects and components of project implementation support.

No.	Components	Project activities
1	Component A Institutional Strengthening for Water Management	Establishment of the lake management platform(LMP); establishment of water environment monitoring system in 7 counties; enhancement of sustainable water environment management; studies on a sensitivity assessment of Poyang Lake
2	Component B Lake and River Restoration and Improvement of Wastewater Management	Restoration of the lake and river environment in 1 county; enhancement of wastewater management in 6 counties
3	Component C Improvements in Solid Waste Management	Construction of solid waste management system in 4 counties
4	Component D Project Implementation Support	Supporting the overall capacity of the project implementing entity to coordinate, manage and supervise the implementation of the project

2. Consolidation Scope of the Financial Statements

Consolidation scope of the financial statements covers the 7 project counties and the province. The financial statements were compiled respectively by the 7 project offices of county level and consolidated ultimately by Jiangxi Government-Invested Project Evaluation Center.

3. Accounting Policies

3.1 The Financial Statements of the project were prepared according to the requirements of *Accounting Methods for the World Bank Financed Projects (Caijizi[2000]No.13)* .

3.2 In accounting practice, the Gregorian calendar year is adopted as the fiscal year, 4 months in Year 2023 are also accounted in this period, i.e. from January 1, 2022 to April 30, 2023.

3.3 The accrual basis and the debit/credit double entry bookkeeping method are adopted. RMB is used as the recording currency of bookkeeping.

4. Explanation of Subjects

4.1 Total Project expenditures

The project expenditure in this period was RMB 536,093,110.75 yuan, and the accumulative expenditures were RMB 1,073,417,849.00 yuan.

4.2 Cash and Bank

On April 30, 2023, the balance was RMB 51,722,853.93 yuan, including special account balance RMB 61,471.27 yuan.

4.3 Prepaid and Receivable

Its balance on April 30, 2023 was RMB 13,659,423.94 yuan.

4.4 Project Appropriation Funds

The balance on April 30, 2023 was RMB 123,010,355.34 yuan, which were the counterpart funds allocated by governments at province and county levels.

4.5 Project Loan

The balance on April 30, 2023 was RMB 940,951,992.41 yuan. Among them, IBRD loan amount is USD 135,897,168.17, equivalent to RMB 940,951,992.41 yuan.

As of April 30, 2023, accumulated USD 135,897,168.17 of the WB loan had been withdrawn, accounting for 90.60% of the total, among which, USD 135,522,168.2 for engineering, goods, consulting services and training, accounting for 90.57% of the category plan; USD 375,000.00 for front-end, accounting for 100% of the category plan.

4.6 Total Payable

The balance on April 30, 2023 was RMB 74,683,260.74 yuan, mainly for construction to be paid and World Bank interest.

4.7 Retained Earnings

The balance was RMB 154,518.38 yuan on April 30, 2023, which was mainly the earnings from interest.

5. Special Accounts

The Special Account of the project is opened in Nanchang Jincui Branch, Agricultural Bank of China, with the account No. being 14983214040000059 and USD the currency unit. The initial deposit was USD 15,000,000.00. The balance in early 2022 was USD 8,129,076.65, the replenishment this period was USD 69,431,847.67, and the interest earned was USD 2,401.47. The disbursement this year was USD 77,554,282.79 and the ending balance USD 8878.

6. Exchange rate adopted

The exchange rate issued by the People's Bank of China on April 28, 2023 is adopted, which is USD 1= RMB 6.924 yuan.

7. Other matters

7.1 The difference between the "Ending Balance" and the "Beginning Balance" of IBRD loan in the Balance Sheet, the corresponding "Current Period Actual" in the Summary of Sources and Uses of Funds By Project Component and the "Current-period Withdrawals" in the Statement of Implementation of Loan Agreement are caused by the exchange gains and losses over the years.

三、审计发现问题及建议

审计发现问题及建议

世界银行贷款江西鄱阳湖流域重点城镇污染综合治理与生态安全改善项目总体执行情况良好，对审计发现的大部分问题能及时整改。此次审计除对财务报表进行审计并发表审计意见外，我们还关注了项目执行过程中相关单位国家法规和项目贷款协定遵守情况、项目管理情况、项目绩效情况及上年度审计建议整改落实情况。我们发现存在如下问题：

（一）违反国家法规或贷款协定的问题

1. 3个县财政局未及时拨付提款报账资金 7524.2 万元。

（1）2022 年 12 月 19 日，吉水县财政局收到世界银行提款报账资金 960.25 万元，2023 年 1 月 18 日拨至吉水县发改委，超过 5 个工作日。

（2）2022 年 1 月 14 日，余干县财政局收到世界银行提款报账资金 1514.53 万元，2022 年 1 月 26 日拨至余干县城区开发建设管理委员会办公室；2022 年 11 月 24 日，余干县财政局收到世界银行提款报账资金 1770.18 万元，2022 年 12 月 16 日拨至余干县城区开发建设管理委员会办公室，均超过 5 个工作日。

（3）2020 年 12 月 30 日，上栗县财政局收到世界银行提款报账资金 3168 万元，2021 年 2 月 1 日拨至承包商湖南丰德机械工程有限公司；2020 年 11 月 18 日，上栗县财政局收到世界银行提款报账资金 111.24 万元，2021 年 2 月 2 日拨至各承包商，均超过 5 个工作日。

以上行为不符合《江西鄱阳湖流域重点城镇水环境管理项目财务管理办法（暂行）》第四十四条“项目县（市）财政局在收到省财政厅拨付的资金后应在 5 个工作日内拨付项目实施单位（或承包商），以保证资金安全、及时有效地运转”的规定。建议省政府投资项目评审中心督促吉水县财政局、余干县财政局、上栗县财政局今后及时拨付提款报账资金。你单位已接受审计建议。

2. 吉水县项目办挪用世界银行项目配套资金支付其他项目的征地经费 50.04 万元。

2021 年 4 月，吉水县项目办以支付世界银行贷款项目吉水县水质监测站、点征地款的名义，挪用世界银行项目配套的中央补助资金，支付文峰镇政府征地经费 50.04 万元用于征用文峰镇城东社区四组土地。

以上行为不符合财政部关于印发《中央对地方专项转移支付管理办法》（财预〔2015〕230 号）第三十七条“专项转移支付应当按照下达预算的科目和项目执行，不得截留、挤占、挪用或擅自调整”的规定。建议省政府投资项目评审中心督促吉水县项目办尽快收回该项目资金，不得挤占挪用专项资金。你单位已接受审计建议。

3. 3 个县项目办未按中标通知书要求及时收取履约保函，涉及金额 2521.44 万元。

（1）鄱阳县县城城区污水管网工程项目、鄱阳县湖泊管理平台与水环境监测数字集成设备增补采购项目、鄱阳县湖泊管理平台与水环境监测数字集成设备采购项目中标通知书约定提交履约保函时间为 2021 年 11 月 8 日、2022 年 7 月 18 日、2021 年 5 月 5 日。中标单位湖南星大建设集团有限公司、联想（北京）有限公司、北京泰豪智能工程有限公司提交履约保证保函的时间分别为 2021 年 11 月 19 日、2022 年 9 月 14 日、2021 年 6 月 1 日，金额分别为 787.8 万元、193.93 万元、175.14 万元，鄱阳县项目办未及时收取履约保函。

（2）靖安县城镇污水收集管网工程项目、靖安县水环境监测与河湖管理平台数字集成设备采购项目、靖安县水质监测站点土建工程项目中标通知书要求递交履约保函时间分别为 2020 年 9 月 10 日、2020 年 8 月 26 日、2018 年 6 月 29 日中标单位江西天丰建设集团有限公司、航天宏图信息技术股份有限公司和南昌思创工程技术有限公司联合体、华泰建设工程有限公司提交履约保函的时间分别为 2020 年 11 月 9 日、2020 年 10 月 14 日、2018 年 11 月 12 日，金额分别为 491.89 万元、330.8 万元、197.08 万元，靖安县项目办未及时收取履约保函。

（3）余干县垃圾收运处理及湖泊管理平台与水环境监测数字集成设备采购项目、余干县垃圾收运处理及湖泊管理平台与水环境监测数字集成

设备采购增补项目、余干县泵站提升改造供货安装及附属工程土建施工项目中标通知书要求递交履约保函时间分别为 2021 年 4 月 15 日、2022 年 5 月 10 日、2021 年 4 月 19 日，中标单位北京泰豪智能工程有限公司和江西普赛信息技术有限公司联合体、联通数字科技有限公司、兴物城建集团有限公司提交履约保函的时间分别为 2021 年 5 月 7 日、2022 年 8 月 26 日、2021 年 5 月 13 日，金额分别为 169.2 万元、146.9 万元、28.7 万元，余干县项目办未及时收取履约保函。

以上行为不符合《中华人民共和国民法典》第五百零九条“当事人应当按照约定全面履行自己的义务”及《中标通知书》“请在收到本<中标通知书>后 28 天内，采用<招标文件>提供的履约保函格式或业主可接受的其他格式提交履约保证金”的规定。建议省政府投资项目评审中心督促鄱阳县项目办、靖安县项目办、余干县项目办今后严格按中标通知书要求及时收取履约保函。你单位已接受审计建议。

(二) 项目管理方面存在的问题。

1. 吉水县城镇污水收集管网工程土建项目管理不规范。

(1) 2022 年吉水县城镇污水收集管网工程土建项目中标单位为中建鑫宏鼎环境集团有限公司，中标金额 9099.01 万元，中标单位投标文件承诺项目经理为注册建造师唐俊，技术负责人为林庆福。经审计抽查，本项目施工期间召开的 15 次现场监理例会参会情况表明，上述人员均未到场参与项目施工管理，未在施工管理文件上签字。

以上行为不符合《注册建造师管理规定》(2016 修正)第二十二條“建设工程施工活动中形成的有关工程施工管理文件，应当由注册建造师签字并加盖公章”的规定，建议省政府投资项目评审中心责成吉水县项目办加强项目管理，督促施工单位严格按照规定履职。你单位已接受审计建议。

(2) 2016 年 7 月，世界银行贷款江西鄱阳湖流域重点城镇污染综合治理与生态安全改善项目吉水县子项目勘察设计招标，招标范围包括项目建议书、项目可行性研究报告、项目初步设计、项目勘察等世界银行贷款项目全过程技术咨询总承包服务，江西省煤矿设计院报价 496 万元中标。经审计，江西省煤矿设计院提交的项目建议书于 2015 年 7 月编制，提交

的项目可行性研究报告(初稿)于2016年4月编制,项目方案设计于2016年8月编制,上述情况表明,江西省煤矿设计院在招标前已经介入该项目。

以上行为不符合《中华人民共和国招标投标法》(2017年修正)第四十三条“在确定中标人前,招标人不得与投标人就投标价格、投标方案等实质性内容进行谈判”的规定。建议省政府投资项目评审中心督促吉水县项目办加强项目管理,规范招投标行为。你单位已接受审计建议。

2.吉水县水环境监测中心项目未批先建,被处以罚款10.01万元,造成项目资金损失。

吉水县水环境监测中心项目实施单位县水利局在未办理建设工程规划许可证情况下,开工建设水环境监测中心项目,2022年3月22日,吉水县自然资源局处以其违法行为整体工程造价5%罚款10.01万元。造成项目资金损失10.01万元。

以上行为不符合《中华人民共和国城乡规划法》(2019年修正)第四十条“在城市、镇规划区内进行建筑物、构筑物、道路、管线和其他工程建设的,建设单位或者个人应当向城市、县人民政府城乡规划主管部门或者省、自治区、直辖市人民政府确定的镇人民政府申请办理建设工程规划许可证”的规定。建议省政府投资项目评审中心督促吉水县项目办规范基本建设程序,避免未批先建罚款造成资金损失。你单位已接受审计建议。

3.5个县的子项目未取得施工许可证提前开工。

(1)2020年3月9日,世界银行贷款江西鄱阳湖流域重点城镇污染综合治理与生态安全改善项目吉水县子项目提升泵站工程开工,早于施工许可证发证时间2021年11月29日;2021年6月3日,吉水县水质监测站、点土建工程开工,早于施工许可证发证时间2022年10月27日。

(2)2021年6月,世界银行贷款江西鄱阳湖流域水环境管理项目建设单位余干县城区开发建设管理委员会办公室负责建设的余干县城镇生活污水收集管网工程项目开工,早于施工许可证发证时间2022年10月21日。

(3)2019年10月7日,世界银行贷款江西鄱阳湖流域水环境管理项目奉新县城南片区污水管网工程开工,早于施工许可证发证时间2021

年11月18日；2020年6月9日，奉新县城北片区污水管网工程开工，早于施工许可证发证时间2020年11月15日；2020年4月27日，奉新县泵站提升供货安装及附属土建工程开工，早于施工许可证发证时间2021年10月28日。

(4) 2021年12月，鄱阳县城区生活污水收集管网工程开工，2021年10月，鄱阳县珠湖流域农村生活污水收集管网工程开工，截至2023年7月，上述两个项目未办理施工许可证。

(5) 2021年7月，上栗县垃圾分拣点、垃圾收运连接线道路、垃圾转运站土建及附属设备供货安装工程开工，截至2023年6月，未办理施工许可证。

以上行为不符合《中华人民共和国建筑法》第七条“建筑工程开工前，建设单位应当按照国家有关规定向工程所在地县级以上人民政府建设行政主管部门申请领取施工许可证”的规定。建议省政府投资项目评审中心督促吉水县项目办、余干县项目办、奉新县项目办、鄱阳县项目办、上栗县项目办规范基本建设程序，按规定及时办理施工许可证。你单位已接受审计建议。

4.都昌县项目办工程监管不到位，工程结算存在多计工程价款现象。

2022年1月，邹家咀湖水系生态修复与保护工程项目因占用耕地，工程未全部竣工即被责令停建。都昌县发改委、监理单位江西恒实建设管理有限公司未及时对已建工程办理验收确认，竣工结算资料不全，工程结算依据不足。2022年11月，浙江衢州公信工程管理有限公司都昌分公司审核工程造价4257.42万元。经审计抽查，其中廊架、亭架、雨花花园、绿化工程、景观桥等未全部完成，结算按完成工程进行了计量计价，存在多计工程价款现象。审计指出后，都昌县发改委组织浙江衢州公信工程管理有限公司都昌分公司对该项目工程量进行了重新核实，核减工程量22.1万元。

以上行为不符合《建设工程价款结算暂行办法》（财建〔2004〕369号）第五条“从事工程价款结算活动，应当遵循合法、平等、诚信的原则，并符合国家有关法律、法规和政策”的有关规定。建议省政府投资项目评审中心责成都昌县发改委加强竣工工程的结算，加强对评审机构的管理，

进一步核实工程结算结果，多计工程价款应予以收回。你单位已接受审计建议。

5.工程履约保函过期失效。

(1) 2021年8月10日，靖安县水质监测站点土建工程项目竣工，2020年4月30日，施工单位华泰建设工程有限公司该项目197.08万元的履约保证保函已过期失效，违反了靖安县水利局与华泰建设工程有限公司签订的合同：该履约保函的有效期限应截止至签发竣工证书后第二十八(28)天。

(2) 截至2023年6月底，鄱阳县珠湖流域农村生活污水收集管网与处理工程、鄱阳县县城城区污水管网工程未竣工验收，但施工单位南昌市自来水工程有限公司、湖南星大建设集团有限公司开具的848.01万元、787.8万元履约保函分别在2021年9月8日、2022年11月19日过期失效，违反了鄱阳县水利局与华泰建设工程有限公司签订的合同：该履约保函的有效期限应截止至签发竣工证书后第二十八(28)天。

以上行为不符合《中华人民共和国民法典》第五百零九条“当事人应当按照约定全面履行自己的义务”的规定。建议省政府投资项目评审中心督促靖安县项目办、鄱阳县项目办加强对工程项目履约保函的管理，并责成施工单位南昌市自来水工程有限公司、湖南星大建设集团有限公司尽快提交新的履约保函。你单位已接受审计建议。

(三) 项目绩效方面存在的问题

1.部分县子项目进度缓慢。

(1) 2022年8月，余干县垃圾收运处理及湖泊管理平台与水环境监测系统数字集成设备采购增补项目资金新增余干县城市管理局智慧中心，投资总额220万元，截至2023年8月，余干县城市管理局智慧中心项目仍未完成，晚于项目计划竣工验收时间2022年12月31日，项目进度缓慢。

(2) 2021年7月，上栗县垃圾收运系统及水环境监测与河湖管理平台数字集成设备采购项目开工，截至2023年8月，水环境监测系统运行报告定制、预警管理、河道智能巡查系统录像存储、录像回放和事件管理

等 7 个系统模块未建立，价值 61 万元，晚于项目计划竣工验收时间 2022 年 12 月 31 日，项目进度缓慢。

(3) 截至 2023 年 6 月底，鄱阳县县城城区及珠湖流域农村生活污水收集污水管网工程已进入试运行，但仍未办理竣工验收手续，晚于项目计划竣工验收时间 2022 年 12 月 31 日。

以上行为不符合《国际金融组织和外国政府贷款赠款管理办法》（财政部第 85 号令）第十二条“项目实施单位履行下列职责：（二）按照贷款、赠款法律文件和国内相关规定，落实项目配套资金，组织项目采购，开展项目活动，推进项目进度，监测项目绩效等”和《江西鄱阳湖流域重点城镇水环境管理项目实施手册》“2.2 实施管理 2.2.1 实施时间表 按照统一规划、分期实施、交叉建设和分期投入使用原则，本项目计划于 2018 年 1 月开工，2022 年 12 月底完成全部项目并进行竣工验收”的规定。建议省政府投资项目评审中心督促余干、上栗县、鄱阳县项目办加快项目工程进度。你单位已接受审计建议。

2.上栗县部分资产闲置未使用，价值 8 万元。

截至 2022 年 12 月底，上栗县生态环境局于 2021 年 7 月采购的单向隔离网闸设备因未及时安装使用闲置于上栗县生态环境局机房内，价值 8 万元。

3.部分资产使用效率低，未达到预期使用目标。

上栗县生态环境局于 2021 年 7 月采购垃圾收运系统和水环境监测与河湖管理系统软件，价值共计 507 万元。其中垃圾收运系统价值 109 万元，水环境监测与河湖管理系统软件价值 398 万元。经审计现场抽查发现，截至 2023 年 7 月底，上述系统中，仅有水环境监测与河湖管理系统软件中的水环境监测子系统在使用，价值 45 万元，未使用子系统价值共计 462 万元，未达到预期使用效益。

以上 2、3 行为不符合《国际金融组织和外国政府贷款赠款管理办法》（财政部令第 85 号）第六条“贷款、赠款的管理应当遵循统一筹措、规模适度，分类管理、责权明晰，讲求绩效、风险可控的原则”及《国际金融组织和外国政府贷款赠款项目财务管理办法》（财国合〔2017〕28 号）

第七条“项目实施单位履行下列职责：（七）做好贷款赠款项目收支预决算、会计、统计、资产管理、档案管理等工作”的规定。建议省政府投资项目评审中心督促上栗县项目办提高平台软件的使用效率，确保项目效益达到预期效果。你单位已接受审计建议。

（四）上一年度审计发现问题未整改情况。

吉水县财政局未及时拨付提款报账资金的问题在本年度仍然存在。

III. Audit Findings and Recommendations

Audit Findings and Recommendations

The overall implementation of Jiangxi Poyang Lake Basin Town Water Environment Management Project Financed by the World Bank is good. Most of the issues disclosed in audit are corrected in time. In addition to performing the audit and expressing an opinion on the financial statements, we also make observations with respect to compliance with applicable provisions of state laws and regulations and the loan agreement of the relevant entities, project management, project performance and the follow-up of previous recommendations during the project implementing process. We found the following issues:

Non-compliance with state laws and regulations or the applicable provisions of the loan agreement

1. Three county finance bureaus failed to appropriate withdrawn funds in time, RMB 75.242 million yuan in total.

(1) On December 19, 2022, the finance bureau of Jishui County received withdrawn funds of RMB 9.6025 million yuan from the World Bank, which was appropriated to the Jishui County Development and Reform Commission on January 18, 2023, exceeding 5 working days.

(2) On January 14, 2022, the finance bureau of Yugan County received withdrawn funds of RMB 15.1453 million yuan from the World Bank, which was appropriated to the office of the Yugan County Urban Development and Construction Management Committee on January 26, 2022; On November 24, 2022, the finance bureau of Yugan County received withdrawn funds of RMB 17.7018 million yuan from the World Bank, which was appropriated to the office of the Yugan County Urban Development and Construction Management Committee on December 16, 2022. Both appropriations exceeded 5 working days.

(3) On December 30, 2020, the finance bureau of Shangli County received withdrawn funds of RMB 31.68 million yuan from the World Bank, which was allocated to the contractor, Hunan Fengde Mechanical Engineering Technology Co., Ltd. on February 1, 2021; On November 18, 2020, the finance bureau of Shangli County received withdrawn funds of RMB 1.1124

million yuan from the World Bank, which was appropriated to contractors on February 2, 2021. Both appropriations exceeded the 5 working days.

The above practice did not comply with Article 44 of the *Financial Management Measures for Jiangxi Poyang Lake Basin Town Water Environment Management Project(Interim)*, which states that the finance bureau of the project county (city) should appropriate funds to the implementing units (or contractors) within 5 working days after receiving funds appropriated by Jiangxi Provincial Finance Department, in order to ensure the safe, timely, and effective operation of funds. It is recommended that the Jiangxi Government-Invested Project Evaluation Center urge the finance bureaus of Jishui County, Yugan County, and Shangli County to appropriate withdrawn funds in time in the future. Your Center accepted the recommendation.

2. The project office of Jishui County misappropriated RMB 500,400 yuan of World Bank project counterpart funds intended for the payment of land acquisition fees for other projects.

In April 2021, the project office of Jishui County misappropriated central subsidy funds that were intended for the World Bank loan project, specifically for the land acquisition fees of the Jishui County Water Quality Monitoring Station, to pay land acquisition fees of RMB 500,400 yuan for the land of the 4th group in Chengdong Community, Wenfeng Town.

This practice did not comply with Article 37 of the *Management Measures for Central Government Special Transfer Payments to Local Governments*(Cai Yu [2015] No.230) issued by the Ministry of Finance, which states that special transfer payments should be executed according to the budgeted items and projects and should not be withheld, occupied, misappropriated or adjusted without authorization. It is recommended that the Jiangxi Government-Invested Project Evaluation Center urge the project office of Jishui County to promptly recover the funds for this project and shall not occupy or misappropriate special funds. Your Center accepted the recommendation.

3. Three project offices in the counties failed to collect performance bonds in time as required by the bid notifications, involving an amount of RMB 25.2144 million yuan.

(1) For the bid notifications of the 3 projects (the Poyang County Urban Wastewater Pipeline Network Project, the Poyang County Lake Management Platform and Water Environment Monitoring Digital Integration Equipment Supplementary Procurement Project, and the Poyang County Lake Management Platform and Water Environment Monitoring Digital Integration Equipment Procurement Project), the submission deadline for the performance bonds was November 8, 2021, July 18, 2022, and May 5, 2021, respectively. The winning bidders, Hunan Xingda Construction Group Co., Ltd., Lenovo (Beijing) Co., Ltd., and Beijing TellHow Intelligent Engineering Co., Ltd., submitted the performance bonds on November 19, 2021, September 14, 2022, and June 1, 2021, respectively, with amounts of RMB 7.878 million yuan, RMB 1.9393 million yuan, and RMB 1.7514 million yuan. The project office of Poyang County failed to collect the performance bonds in a timely manner.

(2) For the bid notifications of the 3 projects (the Jing'an County Urban Sewage Collection Pipeline Network Project, the Jing'an County Water Environment Monitoring and River-Lake Management Platform Digital Integration Equipment Procurement Project, and the Jing'an County Water Quality Monitoring Station and Civil Engineering Project), the submission deadline for the performance bonds was September 10, 2020, August 26, 2020, and June 29, 2018, respectively. The bid winners, Jiangxi Tianfeng Construction Group Co., Ltd., PIESAT Information Technology Co., Ltd., and Nanchang Sichuang Engineering Technology Co., Ltd., submitted the performance bonds on November 9, 2020, October 14, 2020, and November 12, 2018, respectively, with amounts of RMB 4.9189 million yuan, RMB 3.308 million yuan, and RMB 1.9708 million yuan. The project office of Jing'an County failed to collect the performance bonds in a timely manner.

(3) For the bid notifications of the 3 projects (Yugan County Garbage Collection and Treatment and Lake Management Platform and Water Environment Monitoring Digital Integration Equipment Procurement Project, the Yugan County Garbage Collection and Treatment and Lake Management Platform and Water Environment Monitoring Digital Integration Equipment Supply Procurement Project, and the Yugan County Pump Station Upgrading and Construction Project), the submission deadline for the performance bonds was April 15, 2021, May 10, 2022, and April 19, 2021, respectively. The winning bidders, Beijing TellHow Intelligent Engineering Co., Ltd. and Jiangxi Power Sunny Information Technology Co., Ltd. consortium, Unicom Digital Technology Co., Ltd., and Xingwu Construction Group Co., Ltd.,

submitted the performance bonds on May 7, 2021, August 26, 2022, and May 13, 2021, respectively, with amounts of RMB 1.692 million yuan, RMB 1.469 million yuan, and RMB 0.287 million yuan. The project office of Yugan County failed to collect the performance bonds in a timely manner.

The above practice did not comply with Article 509 of the *Civil Code of the People's Republic of China*, which states that parties shall fulfill their obligations in accordance with the agreement, and the provisions in the *Bid Notification* that state please submit the performance bond in the format provided in the bidding documents or in other formats acceptable to the owner within 28 days after receiving this <*Bid Notification*>. It is recommended that the Jiangxi Government-Invested Project Evaluation Center urge the project offices of Poyang County, Jing'an County, and Yugan County to strictly adhere to the requirements of the bid notifications and collect the performance bonds in a timely manner. Your Center has accepted the recommendation.

Issues on project management

1. The civil engineering project management of urban wastewater collection pipeline network engineering in Jishui County is not proper.

(1) The winning bidder for the civil engineering project of urban sewage collection pipeline network in Jishui County in 2022 is China Construction Xinhongding Environmental Group Co., Ltd., with a winning amount of RMB 90.9901 million yuan. The bidding documents of the bid winner promise that the project manager is Tang Jun, a registered constructor, and the technical chief is Lin Qingfu. Through audit's random inspection, the attendance of 15 on-site supervision meetings held during the construction period of this project indicates that none of the above personnel were present to participate in project construction management and did not sign the construction management documents.

The above practice did not comply with Article 22 of the *Regulations on the Management of Registered Constructors (revised in 2016)*, which states that relevant construction management documents formed during construction activities should be signed and stamped by registered constructors. It is recommended that the Jiangxi Government-Invested Project Evaluation Center instruct the Jishui County Project Office to strengthen project management

and urge construction units to strictly perform their duties in accordance with regulations. Your Center accepted the recommendation.

(2) In July 2016, the survey and design bidding for the Jishui County sub project of Jiangxi Poyang Lake Basin Town Water Environment Management Project Financed by the World Bank, included the project proposal, feasibility study report, preliminary design, project survey, and other technical consulting general contracting services for the entire process of the World Bank loan project. The Jiangxi Coal Mine Design Institute won the bid with a quotation of RMB 4.96 million yuan. Through audit, the project proposal submitted by Jiangxi Coal Mine Design Institute was prepared in July 2015, the feasibility study report (first draft) submitted was prepared in April 2016, and the project plan design was prepared in August 2016. The above situation indicates that Jiangxi Coal Mine Design Institute had already intervened in the project before the bidding.

The above practice did not comply with Article 43 of the *Tendering and Bidding Law of the People's Republic of China* (revised in 2017), which states that before determining the bid winner, the tenderer shall not engage in negotiations with the bidder on substantive contents such as the bidding price and bidding plan. It is recommended that the Jiangxi Government-Invested Project Evaluation Center urge the Jishui County Project Office to strengthen project management and standardize bidding behavior. Your Center accepted the recommendation.

2. The Water Environment Monitoring Center Project in Jishui County was not approved for construction and was fined RMB 101,000 yuan, causing financial losses to the project.

The implementation unit of the Jishui County Water Environment Monitoring Center project, Jishui County Water Resources Bureau, started the construction without obtaining a construction project planning permit. On March 22, 2022, the Jishui County Natural Resources Bureau imposed a fine of RMB 100,100 yuan on the illegal practice of 5% of the overall project cost, causing a loss of RMB 100,100 yuan in project funds.

This practice did not comply with Article 40 of the *Urban and Rural Planning Law of the People's Republic of China* (Revised in 2019), which states that if

buildings, structures, roads, pipelines, and other engineering construction are carried out within the urban or town planning area, the construction unit or individual shall apply for a construction engineering planning permit from the urban and rural planning department of the city or county people's government or the town people's government determined by the provincial, autonomous region, or municipality directly under the central government. It is recommended that the Jiangxi Government-Invested Project Evaluation Center urge the Jishui County Project Office to standardize the basic construction procedures and avoid financial losses caused by fines for unauthorized construction. Your Center accepted the recommendation.

3. Sub projects in 5 counties started construction ahead of schedule without obtaining construction permits.

(1) On March 9, 2020, the lifting pump station project of the Jishui County of the Jiangxi Poyang Lake Basin Town Water Environment Management Project Financed by the World Bank began construction, earlier than the issuance date of the construction permit on November 29, 2021; On June 3, 2021, the civil works of the water quality monitoring station project in Jishui County began, earlier than the issuance of the construction permit on October 27, 2022.

(2) In June 2021, Yugan County Urban Development and Construction Management Committee Office, the construction unit of the Jiangxi Poyang Lake Basin Water Environment Management Project loaned by the World Bank, started the construction of the Yugan County urban domestic wastewater collection pipeline network project, which was earlier than the issuance date of the construction permit on October 21, 2022.

(3) On October 7, 2019, the wastewater pipe network project in southern area of Fengxin County of the Jiangxi Poyang Lake Basin Water Environment Management Project financed by the World Bank began construction, which was earlier than the issuance of the construction permit on November 18, 2021; On June 9, 2020, the wastewater pipe network project in northern area of Fengxin County began construction, earlier than the issuance of the construction permit on November 15, 2020; On April 27, 2020, the installation and auxiliary civil works of the Fengxin County pump station began, earlier than the issuance of the construction permit on October 28, 2021.

(4) In December 2021, the domestic wastewater collection pipeline network project in the urban area of Poyang County began construction. In October 2021, the rural domestic wastewater collection pipeline network project in the Pearl Lake Basin of Poyang County began construction. As of July 2023, the above two projects had not obtained construction permits.

(5) In July 2021, the construction of the garbage sorting point, garbage management connecting highway, civil works and auxiliary equipment supply and installation of garbage transfer station project in Shangli County began. As of June 2023, no construction permit had been obtained.

The above practice did not comply with Article 7 of the *Construction Law of the People's Republic of China*, which stipulates that before the commencement of a construction project, the construction unit shall apply for a construction permit from the construction administrative department of the people's government at or above the county level in accordance with relevant national regulations. It is recommended that the Jiangxi Government-Invested Project Evaluation Center urge the Jishui County Project Office, Yugan County Project Office, Fengxin County Project Office, Poyang County Project Office, and Shangli County Project Office to standardize the basic construction procedures and apply for construction permits in time according to regulations. Your Center accepted the recommendation.

4. The project supervision of the project office in Duchang County was not in place, and the project prices was overcharged in project settlement.

In January 2022, the Zoujiazui Lake Water System Ecological Restoration and Protection Project was ordered to stop construction due to the occupation of arable land and the incomplete completion of the project. The Development and Reform Commission of Duchang County and the supervising unit Jiangxi Hengshi Construction Management Co., Ltd. did not handle the acceptance of the completed project in time, resulting in incomplete completion settlement data and insufficient project settlement basis. In November 2022, the Duchang Branch of Zhejiang Quzhou Gongxin Engineering Management Co., Ltd. reviewed the project cost of RMB 42.5742 million yuan. Through audit's random inspection, it was found that the corridor frame, pavilion frame, Yuhua garden, greening project, landscape bridge, etc. were not all completed.

However, the settlement was measured and priced based on the completed project, and the project price was overcharged. After audit pointed out, the Development and Reform Commission of Duchang County organized the Duchang Branch of Zhejiang Quzhou Gongxin Engineering Management Co., Ltd. to perform a second review for the quantity of the project's civil works and reduced the quantity by RMB 221 thousand yuan.

The above practice did not comply with the relevant provisions of Article 5 of the *Interim Measures for Settlement of Construction Project Prices* (Cai Jian [2004] No. 369), which states that when engaging in project price settlements, the principles of legality, equality, integrity, and compliance with relevant national laws, regulations, and policies should be followed. It is recommended that the Jiangxi Government-Invested Project Evaluation Center instruct Chengdu Changxian Development and Reform Commission to improve the settlement of completed projects, enhance the management of evaluation institutions, further review the settlement results of the projects. The overpaid project cost should be taken back. Your Center accepted the recommendation.

5. The performance bonds for the projects expired and went invalid.

(1) On August 10, 2021, the water quality monitoring station and civil works project in Jing'an County were completed. On April 30, 2020, the performance bond worth of RMB 1.9708 million yuan for the project issued by the construction unit Huatai Construction Engineering Co., Ltd. expired, which violated the contract signed between Jing'an County Water Resources Bureau and Huatai Construction Engineering Co., Ltd., i.e. the validity period of the performance bond should expire on the twenty-eighth (28th) day after the issuance of the completion certificate.

(2) As of the end of June 2023, the rural domestic wastewater collection and treatment project in the Pearl River Basin of Poyang County and the wastewater pipe network project in the urban area of Poyang County have not been completed and accepted, but the performance bonds worth of RMB 8.4801 million yuan and RMB 7.878 million yuan issued by the construction units Nanchang Waterworks Engineering Co., Ltd. and Hunan Xingda Construction Group Co., Ltd. expired on September 8, 2021 and November 19, 2022 respectively, which violated the contract signed between Poyang County Water Resources Bureau and Huatai Construction Engineering Co., Ltd., i.e.

the validity period of the performance guarantee should expire on the twenty-eighth (28th) day after the issuance of the completion certificate.

The above practice did not comply with Article 509 of the *Civil Code of the People's Republic of China*, which stipulates that the parties shall fully perform their obligations as agreed. It is recommended that the Jiangxi Government-Invested Project Evaluation Center urge Jing'an County Project Office and Poyang County Project Office to strengthen the management of project performance guarantees, and instruct the construction unit, Nanchang Waterworks Engineering Co., Ltd. and Hunan Xingda Construction Group Co., Ltd., to submit new performance bonds as soon as possible. Your Center accepted the recommendation.

Issues on project performance

1. Progress of sub project in some counties was slow.

(1) In August 2022, the total investment of Yugan county sub project(Yugan County Waste Management, Lake Management Platform, Water Environment Monitoring System, Procurement Supply and installation of Digital Integration Equipment Project and the Smart Center of Yugan County Urban Management Bureau) was RMB 2.2 million yuan. As of August 2023, the Smart Center of Yugan County Urban Management Bureau had not been completed, and was later than the planned completion acceptance time of December 31, 2022, and the project progress was slow.

(2) In July 2021, the procurement project of digital integrated equipment for the garbage management system and water environment monitoring and rivers&lakes management platform in Shangli County was started. As of August 2023, 7 system modules including customized operation report of water environment monitoring system, early warning management, video storage of river intelligent inspection system, video playback and event management had not been established, with a value of RMB 610,000 yuan, and was later than the project completion acceptance time of December 31, 2022, and the project progress was slow.

(3) As of the end of June 2023, the waste collection and pipe network project for rural domestic waste in the urban area of Poyang County and the Pearl River Basin had entered trial operation, but the completion acceptance procedures had not yet been handled, which was later than the planned completion acceptance time of December 31, 2022.

The above practice did not comply with Article 12 of *Management Methods for International Financial organisations and Foreign Governments Loan and Grant* (MOF Order No.85), which stipulates that the project implementation unit shall fulfill the following responsibilities: (2) In accordance with the legal documents and domestic regulations on loans and grants, implement project supporting funds, organize project procurement, carry out project activities, promote project progress, monitor project performance, etc. and with the *Implementation Manual for Jiangxi Poyang Lake Basin Town Water Environment Management Project*, which stipulates that “2.2 Implementation Management 2.2.1 Implementation Schedule In accordance with the principle of unified planning, phased implementation, cross-construction and phased commissioning, the project is scheduled to start in January 2018, and all projects will be completed and accepted at the end of December 2022”. It is recommended that the Jiangxi Government-Invested Project Evaluation Center urge Yugan, Shangli County, and Poyang County Project Offices to accelerate the project progress. Your Center accepted the recommendations.

2. Some assets in Shangli County were left idle and unused, with a value of RMB 80,000 yuan.

As of the end of December 2022, the one-way isolation gate equipment purchased by the Shangli County Ecological Environment Bureau in July 2021 had not been installed and used in time, and was left idle in the computer room of the Shangli County Ecological Environment Bureau, with a value of RMB 80,000 yuan.

3. Some assets had low utilization efficiency and did not achieve the expected use objectives.

Shangli County Ecological Environment Bureau purchased waste management systems, water environment monitoring and rivers&lakes management system software in July 2021, with a total value of RMB 5.07 million yuan. Among them, the waste management system was worth RMB 1.09 million yuan, water

environment monitoring and rivers&lakes management system software was worth RMB 3.98 million yuan. After spot checks by audit, it was found that as of the end of July 2023, only the water environment monitoring subsystem of the water environment monitoring and rivers&lakes management system software was in use, with a value of RMB 450,000 yuan. The unused subsystem had a total value of RMB 4.62 million yuan, which did not meet the expected use efficiency.

The above practice in 2. and 3. did not comply with Article 6 of *Management Methods for International Financial organizations and Foreign Governments Loan and Grant* (MOF Order No.85), which states that the management of loans and grants should follow the principles of unified financing, moderate scale, classified management, clear responsibilities and rights, performance-oriented, and controllable risks, and with the Article 7 of *Financial Management Measures for International Financial Organizations and Foreign Government Loans and Grants Projects* (Cai Guo He [2017] No. 28), which states that the project implementation unit shall fulfill the following responsibilities: (7) Do a good job in the budgetary estimates, accounting, statistics, asset management, file management, etc. of the loan and grant projects. It is recommended that the Jiangxi Government-Invested Project Evaluation Center urge the Shangli County Project Office to improve the efficiency of the platform software use to ensure that the project benefits achieve the expected results. Your Center accepted the recommendation.

The Followed-up of previous recommendations

Through audit we found the issue disclosed in the audit report of previous year was still not followed up, i.e. the Finance Bureau of Jishui County did not timely appropriate the withdrawn funds.